

**IN THE UNITED STATES DISTRICT COURT**  
**FOR THE DISTRICT OF NEW MEXICO**

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**UNITED STATES OF AMERICA,**

**Plaintiff,**

**v.**

**CIV. No. 98-757 JP/DJS**

**RAYMOND N. SPENCE, LILA M.  
SPENCE, GARY WAYNE SPENCE,  
VICKI L. SPENCE, FIRST  
NATIONWIDE MORTGAGE  
CORPORATION, STATE OF NEW  
MEXICO DEPARTMENT OF  
TAXATION and REVENUE,**

**Defendants.**

**MEMORANDUM OPINION AND ORDER**

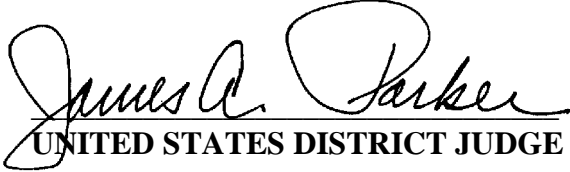
At a pretrial conference held May 25, 1999, Denise Dengler represented the United States of America, Bridget Jacober represented the New Mexico Department of Taxation and Revenue, and Raymond Spence, Gary W. Spence and Vicki Spence appeared pro se.

At the pretrial conference, I stated that the Defendants' motion for default judgment against the New Mexico Department of Taxation and Revenue (Doc. No. 26) should be denied because although the New Mexico Department of Taxation and Revenue did not timely file an answer to the Defendants' cross-claim, the Defendants were not prejudiced by the delay.

The Defendants must submit their portion of the Pretrial Order to the Plaintiff by June 1, 1999. The Plaintiff is responsible for completing the Pretrial Order and submitting it to the court by June 15, 1999.

Finally, I stated that the Plaintiff must respond in writing to the Defendants Raymond N. and Lila M. Spence's cross-motion for dismissal (Doc. No. 39) and the Defendants Gary W. and Vicki L. Spence's cross-motion for summary judgment (Doc. No. 44) by June 1, 1999.

IT IS THEREFORE ORDERED that the Defendants' motion for default judgment against the New Mexico Department of Taxation and Revenue (Doc. No. 26) is DENIED.

  
UNITED STATES DISTRICT JUDGE

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